

**Records of the Joint Committee on Taxation**  
**RG.128.95.JT**  
**95th Congress**

**Finding aid prepared by Office of Art and Archives,  
Office of the Clerk, U.S. House of Representatives**

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This finding aid was produced using the Archivists' Toolkit

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Describing Archives: A Content Standard

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## Summary Information

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<b>Repository</b>	Center for Legislative Archives, National Archives and Records Administration
<b>Title</b>	Records of the Joint Committee on Taxation
<b>Date</b>	1977-1978
<b>Extent</b>	15.2 Cubic feet (38 archival boxes)
<b>Language</b>	English

## **Biographical/Historical note**

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The Joint Committee on Taxation is a nonpartisan committee of the United States Congress, originally established under the Revenue Act of 1926. The Joint Committee staff is closely involved with every aspect of the tax legislative process, including assisting congressional tax-writing committees and Members of Congress with development and analysis of legislative proposals; preparing official revenue estimates of all tax legislation considered by the Congress; drafting legislative histories for tax-related bills; and investigating various aspects of the federal tax system.

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## **Scope and Contents note**

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The records document the work of the Joint Committee on Taxation during the 95th Congress. The largest series are transcripts of markup of tax legislation and refund cases.

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## **Arrangement note**

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Records are arranged into Accountant's work papers, concerns/staff review memorandums (SRMs), legislative files, refund cases, and transcripts. Any series arrangement is noted therein.

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## **Administrative Information**

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### **Publication Information**

Center for Legislative Archives, National Archives and Records Administration

### **Rule VII**

The records are governed by Rule VII(3)b of the House Rules: (b) (1) A record shall immediately be made available if it was previously made available for public use by the House or a committee or a

subcommittee. (2) An investigative record that contains personal data relating to a specific living person (the disclosure of which would be an unwarranted invasion of personal privacy), an administrative record relating to personnel, or a record relating to a hearing that was closed under clause 2(g)(2) of rule XI shall be made available if it has been in existence for 50 years. (3) A record for which a time, schedule, or condition for availability is specified by order of the House shall be made available in accordance with that order. Except as otherwise provided by order of the House, a record of a committee for which a time, schedule, or condition for availability is specified by order of the committee (entered during the Congress in which the record is made or acquired by the committee) shall be made available in accordance with the order of the committee. (4) A record (other than a record referred to in subparagraph (1), (2), or (3)) shall be made available if it has been in existence for 30 years.

## Accountant's work papers (Vanik Report)

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### Collection Inventory

#### **Accountant's work papers (Vanik Report) (3 archival boxes)**

##### **Arrangement note**

Arranged alphabetically.

#### **Concerns/SRMs (2 archival boxes)**

##### **Arrangement note**

Arranged chronologically by year.

#### **Legislative files (2 archival boxes)**

##### **Scope and Contents note**

Three volumes of legislative files related to H.R. 3477, Tax Reduction and Simplification Act of 1977.

#### **Refund cases (14 archival boxes)**

##### **Conditions Governing Access note**

Material is marked confidential and may have additional access restrictions.

##### **Arrangement note**

## Transcripts

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Arranged chronologically.

### **Transcripts (17 archival boxes)**

#### **Scope and Contents note**

Transcripts of Ways and Means markup of the Energy Bill, House and Senate Conference of H.R. 5263, Ways and Means federal and estate gift taxes, the Revenue Act of 1978, markup of the Economic Stimulus Program, the President's tax proposals, and miscellaneous tax bills.

#### **Arrangement note**

Arranged chronologically.